



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

October 22, 2004

Governing Board
Tonto Basin Elementary School District No. 33
P.O. Box 337
Tonto Basin, AZ 85553-0337

Members of the Board:

In our April 2, 2004, procedural review report we notified you that the District had not complied with the *Uniform System of Financial Records* (USFR) as of December 11, 2003. The District was given 90 days to implement the recommendations in our report. We subsequently performed a status review of the District's internal controls as of August 25, 2004. The purpose of our status review was to determine whether the District was in substantial compliance with the USFR as of the date of our review. Our review consisted primarily of inquiries and selective testing of accounting records and control procedures. The review was more limited in scope than would be necessary to express an opinion on the District's internal controls. Accordingly, we do not express an opinion on its internal controls or ensure that all deficiencies were disclosed.

Based on our status review, the District has complied with the USFR. Any remaining deficiencies have been discussed with District management.

Thank you for the assistance and cooperation that your administrators and staff provided during our status review. If you have questions concerning this matter, please call Michael Stelpstra, Accounting Services Manager, at (602) 553-0333.

Sincerely,

Debra K. Davenport
Auditor General

DKD/MH/ms

cc: Mr. Johnny Ketchem, Administrator/Principal
Ms. Beverly Steel, Office Technician
Tonto Basin Elementary School District No. 33
The Honorable Armida Bittner, Gila County School Superintendent
The Honorable Tom Horne, Superintendent of Public Instruction
Ms. Vicki G. Salazar, Associate Superintendent of Financial Services
Arizona Department of Education